

ID: CCA\_2010041308424237

Number: **201018009**

Office:

Release Date: 5/7/2010

UILC: 6231.03-00

---

**From:**

**Sent:** Tuesday, April 13, 2010 8:42:47 AM

**To:**

**Cc:**

**Subject:** RE: TEFRA Issue

Treas. Reg. 301.6231(a)(3)-1(c)(4) includes as a partnership item the amount and its character transferred from a partner to the partnership in the partner's capacity other than as a partner. The deductibility to the partner of the amount transferred is thus affected by the partnership's characterization of the transferred amount. Under Roberts v. Commissioner, 94 T.C 853, 860 (1990) we can forgo a TEFRA proceeding and issue an affected item notice of deficiency addressing the deductibility of that amount to the partner, but will be bound by the partnership's treatment of this amount reflected on the partnership books and records for the purposes of that proceeding.